

Strasbourg

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Form **2848**  
(Rev. March 2012)  
Department of the Treasury  
Internal Revenue Service

# Power of Attorney and Declaration of Representative

Type or print. See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name A. ReachTelephone 512-490-0216Function LB1:1:116:1555Date 01/21/14**Part I Power of Attorney**

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Alexandru Bittner

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney-in-fact

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address  
Farley P. Katz  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 400R

PTIN

Telephone No. (210) 250-6007Fax No. (210) 258-2702Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address  
Elizabeth A. Copeland  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 930R

PTIN

Telephone No. (210) 250-6121Fax No. (210) 258-2732Check if to be sent notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address  
Joseph L. Perera  
Strasburger Price  
711 Navarro, Suite 600, San Antonio, Texas 78205

CAF No. 438R

PTIN

Telephone No. (210) 250-6119Fax No. (210) 258-2724Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Civil Penalties, Miscellaneous Penalties	N/A	1990 - 2011
Information Return of U.S. Persons with Respect to Foreign Corporations	5471	1990 - 2011
Matters relating to Foreign Bank & Financial Account	TD F 90-22.1	1990 - 2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized:

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

In addition, the representative is authorized to perform acts analogous to those described in the first paragraph under item 5

in this Power of Attorney with respect to FBAR related matters to which this Power of Attorney applies.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Cat. No. 11980J

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**Government  
Exhibit**

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DOJ 000695

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- Print name of taxpayer from line 1 if other than individual

## Form 2048 (Rev. 3-2012)